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**REDACTED VERSION**

**ORIGINAL FILED UNDER SEAL  
SUBJECT TO  
CONFIDENTIALITY ORDER**

Attorneys for AIU Insurance Company

UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK

-----X	:	
AIU INSURANCE COMPANY,	:	
	:	
Plaintiff,	:	Civil Action No.: 07 CIV 7052 (SHS)
	:	
-against-	:	
	:	
TIG INSURANCE COMPANY,	:	
	:	
Defendant.	:	
-----X	:	

**DECLARATION OF MARC L. ABRAMS**

1. I am a partner in the law firm of Wollmuth Maher & Deutsch LLP, counsel for plaintiff AIU Insurance Company ("AIU").
2. As such, I am fully familiar with the facts stated below and I submit this declaration to provide the Court with relevant documents and information in support of AIU Insurance Company's Motion to Compel the production of certain documents held by TIG Insurance Company ("TIG").
3. In my role as counsel for AIU, I have supervised AIU's discovery efforts. In this capacity, I hereby certify that I have conferred in good faith with counsel for TIG by means of numerous phone conferences and discovery correspondences, which are set forth below, in an effort to secure disclosure of the documents sought by AIU in this motion without court intervention.

4. Attached hereto as Exhibit A is a true and correct copy of AIU's Complaint and Demand for Jury Trial, dated August 7, 2007.

5. Attached hereto as Exhibit B is a true and correct copy of TIG's First Amended Answer, dated April 22, 2008.

6. Attached hereto as Exhibit C is a true and correct copy of the Answer of International Insurance Company to Plaintiff's First Amended Complaint, dated June 13, 2001, filed in the action entitled Certain Underwriters at Lloyd's, London v. Foster Wheeler Corp., et al., Index No. 600777/01 (Supreme Court, New York County).

7. Attached hereto as Exhibit D is a true and correct copy of a February 2, 2007 letter from Michael Staley to Richard Kafaf, labeled TIG 013592.

8. Attached hereto as Exhibit E is a true and correct copy of an April 3, 2007 letter from Michael Staley to Richard Kafaf, labeled TIG 000117.

9. Attached hereto as Exhibit F is a true and correct copy of TIG's Memorandum of Law in Support of its Motion to Compel, dated April 16, 2007.

10. Attached hereto as Exhibit G is a true and correct copy of the Reinsurance Common Interest Confidentiality Agreement, dated July 2, 2007.

11. Attached hereto as Exhibit H is a true and correct copy of Plaintiff AIU's First Request for the Production of Documents to Defendant TIG Insurance Company, dated November 12, 2007.

12. Attached hereto as Exhibit I is a true and correct copy of TIG's Answers and Objections to AIU's First Set of Document Requests, dated December 12, 2007.

13. Attached hereto as Exhibit J a true and correct copy of a letter from Marc L. Abrams to Julie Rodriguez Aldort, dated April 9, 2008.

14. Attached hereto as Exhibit K is a true and correct copy of a letter from Julie Rodriguez Aldort to Marc L. Abrams, dated April 10, 2008.

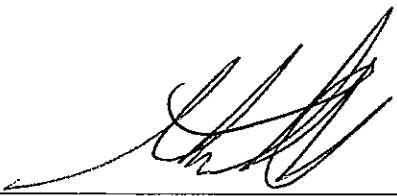
15. Attached hereto as Exhibit L is a true and correct copy of a letter from Marc L. Abrams to Julie Rodriguez Aldort, dated April 17, 2008.

16. Attached hereto as Exhibit M is a true and correct copy of TIG's Privilege Log, dated March 25, 2008. An "Attorney List" prepared by TIG appears beneath this Privilege Log.

17. Attached hereto as Exhibit N is a true and correct copy of TIG's Redaction Log, dated March 25, 2008. An "Attorney List" prepared by TIG appears beneath this Redaction Log.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

Dated: New York, New York  
May 6, 2008

  
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Marc L. Abrams